



ANNUAL FINANCIAL REPORT

Greene County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2021.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21GreeneAFR.pdf>

RESULTS

Our report on Greene County's financial statements is unmodified.

Our audit resulted in **five findings** and recommendations, which we have reviewed with Greene County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of Director of Schools

- Central Cafeteria Fund bank statements were not properly reconciled, and funds were not remitted to the county trustee timely.
- The county had deficiencies in the maintenance of capital asset records.

Offices of Road Superintendent

- An investigation of the highway department disclosed department equipment was used on the private property of an employee.

Office of Register of Deeds

- Office personnel collected personal funds for the Register of Deeds.

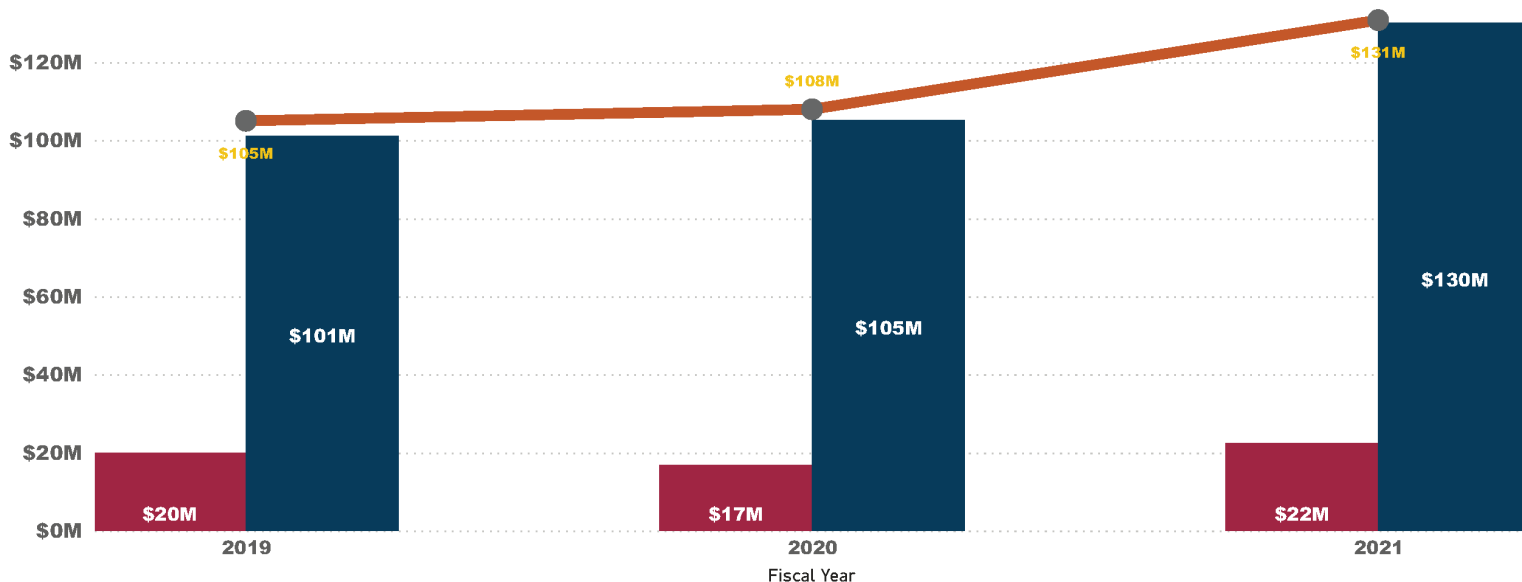
Office of Sheriff

- An investigation of the sheriff's department disclosed the former information technology administrator misappropriated \$49,826.

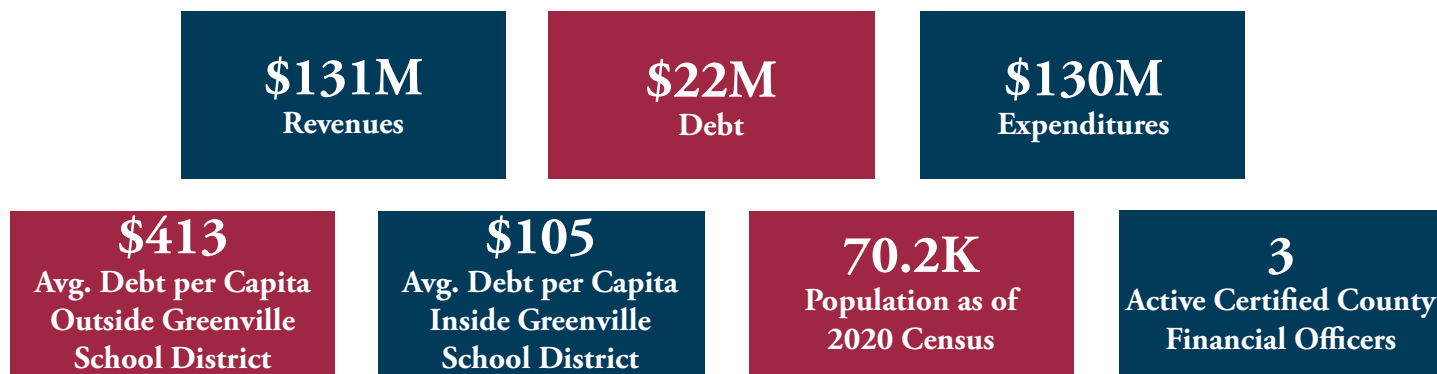
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



GREENE COUNTY DEMOGRAPHICS • FY 2021



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

